AMENDMENTS TO THE CLAIMS

Claim 1 (currently amended): A process for preparing torsemide or salts thereof comprising:

a) reacting a compound of formula II

with isopropyl isocyanate in the presence of an alkali carbonate or bicarbonate and an organic solvent <u>selected from the group consisting of ethyl acetate</u>, <u>acetonitrile</u>, <u>acetone</u>, <u>methyl isobutyl ketone and mixtures thereof</u> to form an alkali torsemide mixture,

- b) recovering the alkali torsemide mixture as a salt,
- c) optionally recovering the torsemide by acidification of the alkali torsemide mixture; [[and]]
- d) wherein said process step a) is carried out in the absence of triethylamine and water.

Claim 2 (canceled)

Claim 3 (previously presented): A process for preparing a compound of formula II

Appl. No. 10/800,740 Reply to Office Action of March 6, 2007

comprising reacting a compound of formula I

$$\begin{array}{c|c} Cl & O \\ & \parallel & NH_2 \\ & S & O \end{array}$$

with m-toluidine in an organic solvent selected from the group consisting of a C1 to C6 alcohol to form a compound of formula II

wherein said process is carried out in the absence of at least one of the following:

- i) a copper catalyst; and/or
- ii) triethylamine.

Claim 4 (previously presented): A process for preparing a compound of formula II

Appl. No. 10/800,740 Reply to Office Action of March 6, 2007

comprising reacting a compound of formula I

$$\bigcup_{N}^{Cl} \bigcup_{\parallel S \atop N}^{O} NH_2$$

with m-toluidine in an organic solvent selected from the group consisting of n-butanol to form a compound of formula II

wherein said process is carried out in the absence of at least one of the following:

- i) a copper catalyst; and/or
- ii) triethylamine.

Appl. No. 10/800,740 Reply to Office Action of March 6, 2007

Claim 5 (canceled)

Claim 6 (previously presented): The process of claim 1 wherein the alkali carbonate is sodium carbonate, potassium carbonate, or lithium carbonate.

Claim 7 (previously presented): The process of claim 1 wherein the alkali bicarbonate is sodium bicarbonate, potassium bicarbonate, or lithium bicarbonate.

Claim 8 (canceled):

Claim 9 (previously presented): The process of claim 1 wherein the alkali torsemide mixture is converted to torsemide by dissolving in water followed by acidification.

Claim 10 (previously presented): The process of claim 1 wherein the acid used for acidification is a water soluble acid.

Claim 11 (previously presented): The process of claim 1 wherein the acid used for acidification is acetic acid.

Claim 12 (previously presented): The process of claim 1, 3 or 4 wherein the purity of the torsemide is at least about 99.5%.

Claim 13 (previously presented): The process of claim 1, 3 or 4 wherein the purity of torsemide is at least 98%.

Claim 14 (canceled)

Claim 15 (canceled)